

OPINION
50-55

March 20, 1950 (OPINION)

ELECTIONS

RE: Townships for Surfacing of Highways

Your letter of March 16 addressed to the Attorney General has been received and referred to the undersigned for attention and reply.

You refer to Section 57-15191 of the 1949 Supplement, which provides that "The electors of each organized township within this state may at their annual meeting by a majority vote authorize a levy, not to exceed eight mills, upon the valuation of all taxable property within the township, the proceeds of which shall be used for the surfacing of highways within such townships."

This statute must be read in the light of other statutes pertaining to township government. Section 57-1519 provides that "The electors of each township shall have power at the annual meeting to vote to raise such sums of money for the repair and construction of roads and bridges, and for all township charges and necessary expenses as they deem expedient, within the limitations prescribed in Section 57-1520, and on the fourth Tuesday in March, or within ten days thereafter, of each year, the board of supervisors of each civil township shall levy annual taxes for the ensuing year, as voted at the annual township meeting, * * *."

It is the opinion of this office that the levy provided for in Section 57-15191 of the 1949 Supplement is a levy that must be made annually upon a majority vote at the annual township meeting.

WALLACE E. WARNER

Attorney General